

S. No.	Details of the party (listed entity / subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee (Refer Note 1)	Value of the transaction during the reporting period - Apr 24 to Sep 24	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period							
											In case of any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments					Details of the loans, inter-corporate deposits, advances or investments		
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
34	One 97 Communications Limited		Paytm Entertainment Limited		Subsidiary	Services received from related parties	0.74	0.74	0.64	0.75								
35	One 97 Communications Limited		Nearbuy India Private Limited		Step down Subsidiary	Services received from related parties	0.02	0.02	0.04	0.05								

S. No.	Details of the party (listed entity / subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee (Refer Note 1)	Value of the transaction during the reporting period - Apr 24 to Sep 24	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period						
											In case of any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments			
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured
204	One97 Communications Singapore Private Limited		One Nine Seven Communication Saudi Arabia for Communication & Information Technology		Subsidiary	Amount receivable	-	-	4.77	4.80							
205	One97 Communications Singapore Private Limited		One97 Uganda Limited		Subsidiary	Amount receivable	-	-	3.56	3.58							
206	Paytm Payments Services Limited		Nearbuy India Private Limited		Fellow Subsidiary	Amount payable	-	-	5.12	2.49							
207	One97 Communications Nigeria Limited		One97 Communications FZ-LLC		Fellow Subsidiary	Amount payable	-	-	2.01	2.03							
208	One97 Communications Tanzania Private Limited		One97 Ivory Coast SA		Fellow Subsidiary	Amount receivable	-	-	1.88	1.91							
209	One97 Communications Singapore Private Limited		One Nine Seven Communication Nepal Private Limited		Subsidiary	Amount receivable	-	-	1.73	1.74							
210	One97 Communications FZ LLC		One Nine Seven Communication Saudi Arabia for Communication & Information Technology		Fellow Subsidiary	Amount receivable	-	-	1.39	1.40							
211	One97 Communications Singapore Private Limited		One97 Communications Bangladesh Private Limited		Subsidiary	Amount receivable	-	-	1.32	1.33							
212	One97 Communications Singapore Private Limited		One97 Ivory Coast SA		Subsidiary	Amount payable	-	-	0.87	0.95							
213	One97 Communications Tanzania Private Limited		One97 Uganda Limited		Fellow Subsidiary	Amount receivable	-	-	0.64	0.61							
214	One 97 Communications Limited		Yourstory Media Private Limited		Others	Amount payable	-	-	0.52	0.52							
215	One97 Communications FZ LLC		One97 Ivory Coast SA		Fellow Subsidiary	Amount receivable	-	-	0.50	0.50							
216	One97 Communications FZ LLC		One97 Uganda Limited		Fellow Subsidiary	Amount receivable	-	-	0.34	0.34							
217	One97 Communications Rwanda Private Limited		One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	0.29	0.29							
218	One97 Communications Tanzania Private Limited		One97 Benin SA		Fellow Subsidiary	Amount receivable	-	-	0.21	0.21							
219	One97 Communications Singapore Private Limited		One97 Communications Nigeria Limited		Fellow Subsidiary	Amount receivable	-	-	0.13	0.13							
220	One97 Communications FZ LLC		One97 Communications Bangladesh Private Limited		Fellow Subsidiary	Amount payable	-	-	0.11	0.11							
221	One 97 Communications India Limited		PAI Platforms Private Limited (formerly known as Paytm E-Commerce Private Limited)		Others	Amount payable	-	-	-	0.03							
222	First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		AGTech Media Holdings Limited		Related party that exercise joint control over the company	Amount receivable	-	-	0.02	0.02							
223	One 97 Communications Limited		Immaculatebites Private Limited		Others	Amount payable	-	-	0.00	0.00							
224	Paytm Payments Services Limited		Paytm Services Private Limited		Fellow Subsidiary	Amount payable	-	-	0.05	0.00							
225	Paytm Payments Services Limited		Socomo Technologies Private Limited		Associate of the holding company	Amount payable	-	-	0.00	0.00							
226	Paytm Payments Services Limited		Mobiquest Mobile Technologies Private Limited		Fellow Subsidiary	Amount receivable	-	-	0.00	0.00							
227	First Games Technology Private Limited (formerly known as Paytm First Games Private Limited)		AGTech Media Holdings Limited		Related party that exercise joint control over the company	Amount payable	-	-	148.04	-							
228	Paytm Payments Services Limited		Wasteland Entertainment Private Limited		Fellow Subsidiary	Amount payable	-	-	27.97	-							
229	Paytm Insurance Broking Private Limited		Paytm Payments Bank Limited		Others	Amount receivable	-	-	27.65	-							
230	Paytm Money Limited		Paytm Payments Bank Limited		Associate of the holding company	Amount receivable	-	-	22.95	-							
231	Paytm Insurance Broking Private Limited		Paytm Payments Bank Limited		Others	Amount payable	-	-	0.50	-							
232	Paytm Services Private Limited		Applied Life Private Limited		Others	Amount receivable	-	-	0.14	-							
233	Mobiquest Mobile Technologies Private Limited		Applied Life Private Limited		Others	Amount receivable	-	-	0.05	-							
234	Paytm Money Limited		PAI Platforms Private Limited (formerly known as Paytm E-Commerce Private Limited)		Others	Amount payable	-	-	0.01	0.01							
235	Paytm Payments Services Limited		Orbgen Technologies Private Limited		Fellow Subsidiary	Amount payable	-	-	0.00	-							

S. No.	Details of the party (listed entity / subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee (Refer Note 1)	Value of the transaction during the reporting period - Apr 24 to Sep 24	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period							
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				In case of any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments		Details of the loans, inter-corporate deposits, advances or investments							
									Opening balance	Closing balance	Nature of indebtedness (loan / issuance of debt / any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
236	Little Internet Private Limited		Mr. Reetesh Kumar Agarwal		Independent Director	Director Remuneration	NA	0.08	-	-								
237	Little Internet Private Limited		Ms. Amrita Nautiyal		Independent Director	Director Remuneration	NA	0.08	-	-								
238	Mobiquest Mobile Technologies Private Limited		Paytm Financial Services Limited		Associate of the holding company	Services received from related parties	NA	0.71	-	0.71								
239	Mobiquest Mobile Technologies Private Limited		Admirable Software Limited		Associate of the holding company	Services received from related parties	NA	0.42	-	0.42								
240	Urja Money Private Limited		Applied Life Private Limited		Others	Amount receivable	-	-	0.02	-								
241	Fincollect Services Private Limited		Applied Life Private Limited		Others	Amount receivable	-	-	0.02	-								
242	Paytm Insurance Broking Private Limited		One97 Communications India Limited		Others	Amount receivable	-	-	-	0.09								
243	Paytm Insurance Broking Private Limited		Paytm Services Private Limited		Others	Amount payable	-	-	-	0.31								
244	Paytm Payments Services Limited		Nearbuy India Private Limited		Fellow Subsidiary	Amount payable	-	-	-	0.01								
245	Paytm Payments Services Limited		Socomo Technologies Private Limited		Associate of the holding company	Amount payable	-	-	-	0.01								

Note 1: The value of transactions are within the limits of value of related party transactions approved by the audit committee.

Note 2: Orgben Technologies Private Limited & Wasteland Entertainment Private Limited, erstwhile subsidiaries of One 97 Communications Limited, ceased to be a related party w.e.f. August 27, 2024 pursuant to a Share Purchase and Sale agreement. Accordingly, transactions with both the parties have been disclosed in the above disclosure till August 27, 2024.